

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH
(Conducted Through Virtual Court)
Before: Shri Mahavir Prasad, Judicial Member
And Shri Amarjit Singh, Accountant Member

Sl. No.	Appeal ITA	A.Y.	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1	2062/Ahd/2018	2015-16	Divyang Ghanshyambhai Jani, A'bad (AEGPJ2610D)	ITO, Wd-5(2)(3), A'bad	Shri A.C. Shah	Shri S.S. Shukla
2	1432/Ahd/2018	2009-10	Rajesh Pravinchandra Shah, A'bad (ACIPS7717C)	Addl. CIT Central Range-2, A'bad	Shri Hardik Vora	Shri S.S. Shukla
3	1433/Ahd/2018	2010-11	Rajesh Pravinchandra Shah, A'bad (ACIPS7717C)	Jt. CIT Central Range-2, A'bad	Shri Hardik Vora	Shri S.S. Shukla
4	1434/Ahd/2018	2010-11	Rajesh Pravinchandra Shah, A'bad (ACIPS7717C)	Jt. CIT Central Range-2, A'bad	Shri Hardik Vora	Shri S.S. Shukla

Date of hearing : 15-03-2021
Date of pronouncement : 15-03-2021

आदेश/ORDER

PER BENCH:-

These four appeals filed by two assesseees, arise from order of the CIT(A), in proceedings under Income Tax Act, 1961; in short “the Act”.

2. The assesseees filed written submissions to withdraw the appeals on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assesseees have also enclosed the copies form no. -3 issued by the Pr. CIT of Income Tax for approving the application filed by the assesseees under the Vivad se Vishwas Scheme, 2020. When the matter was called

for hearing, the ld. counsels for the assesseees at the outset have submitted that they do not want to pursue the said appeals and requested that their applications for withdrawal of appeals may please be granted.

3. The ld. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assesseees.

4. We have considered the submissions and applications of the assesseees for withdrawal of the appeals as their applications have been approved under Vivad se Vishwas Scheme, 2020. A reference has been made in sub-section (2) & (3) of section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assesseees to avail the VSV Scheme, 2020 in accordance with law is allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assesseees will be at liberty to file the Miscellaneous Applications to recall this order to restore the original appeals within the time limit provided in the act.

5. In the result, all the four appeals filed by two assesseees are dismissed as withdrawn.

Order pronounced in the open court on 15-03-2021

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER
Ahmedabad : Dated 15/03/2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद